



STEVE WESTLY
California State Controller

**NEGOTIATION AGREEMENT
COUNTYWIDE COST ALLOCATION PLAN**

County of Colusa
Colusa, California

Date: October 16, 2003
Filing Ref: COL04

Pursuant to federal Office of Management and Budget (OMB) Circular A-87, the State Controller's Office formally approves the Countywide Cost Allocation Plan as described in Section I for use in the **2003-04** fiscal year. This approval is subject to the conditions contained in Section III.

Departmental indirect cost proposals should clearly identify those costs that have been distributed through Sections I and II of this agreement in accordance with the guidelines of the responsible grantor agency for that department. Further, data processing systems may be subject to grantor agency approval prior to the reimbursement of certain costs allocated, billed, or cost applied from the Data Processing Department.

**SECTION I: COSTS DISTRIBUTED THROUGH COUNTYWIDE COST
ALLOCATIONS**

The indirect overhead and support service costs listed in **Schedule A** (attached) are formally approved as actual costs for the **2001-02** fiscal year and as estimated costs for the **2003-04** fiscal year on a "fixed with carry-forward" basis. These costs may be included as part of the costs of the county departments indicated effective **July 1, 2003**, for further allocation to federal grants and contracts performed by the respective county departments.

**SECTION II: COSTS DISTRIBUTED THROUGH BILLING OR COST
TRANSFER MECHANISMS**

- | | |
|-----------------------------|---------------------|
| 1. Employee Fringe Benefits | 4. Personnel |
| 2. Auditor-Controller | 5. Insurance |
| 3. County Counsel | 6. Central Services |

In addition to Section I, which provides for services furnished but not billed, the services listed above are furnished and billed to state/local departments and agencies.

Direct charges from the above centers should be billed or cost applied in accordance with the procedures established by the county as described in its Countywide Cost Allocation Plan and may be included as part of the costs of the county departments indicated in Section I.

SECTION III: CONDITIONS

A. LIMITATIONS: Use of the amounts contained in this Negotiation Agreement are subject to any statutory or administrative limitations and, when ultimately allocated to individual grants or contracts through the indirect cost proposals of each county department, are applicable only to the extent that funds are available. Acceptance of the amounts agreed to herein is predicated on the conditions: (1) that no costs other than those incurred by the county were included for distribution in its Countywide Cost Allocation Plan as finally accepted, and that such costs are legal obligations of the county and allowable under the governing cost principles, (2) that similar types of costs have been accorded consistent accounting treatment, and (3) that the information provided by the county that was used as the basis for acceptance of the amounts agreed to herein is not subsequently found to be materially incomplete or inaccurate.

B. CHANGES: Fixed amounts contained in this Negotiation Agreement are based on the organizational structure and the accounting system in effect at the time the proposal was submitted. Significant changes in the organizational structure or changes in the method of accounting for costs that materially affect the amount of reimbursement resulting from use of the amounts in this Negotiation Agreement will require prior approval of the authorized representative of the responsible negotiation agency. Failure to obtain such approval may result in subsequent audit disallowances.

C. FIXED AMOUNTS: The fixed amounts contained in Section I of this agreement are based on an estimate of the costs that will be incurred during the period to which the amounts apply. When the actual costs for this period are determined, any differences between the fixed costs used as an estimate and the actual costs will be considered in a subsequent agreement.


D. BILLED COSTS: Charges for the services cited in Section II will be billed or cost applied in accordance with the procedures established by the county and recorded on the books of the cost center providing the service. Such charges will be based on the actual allowable costs, as

defined by OMB Circular A-87, incurred by the cost center responsible for providing the service. Any differences between the billed allowable costs and the actual allowable costs for a particular accounting period will be considered in a subsequent agreement.

E. NOTIFICATION TO STATE AND FEDERAL AGENCIES: Copies of this document will be provided to other state and federal agencies as a means of notifying them of this approval.

F. SPECIAL REMARKS: The Adjustment listed on Schedule A is to be included when calculating carry-forward in the 2005-06 Cost Allocation Plan.

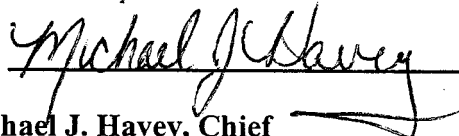
SECTION IV: ACCEPTANCE

COUNTY OF COLUSABY 

Robert Zunino

Name
Assistant Auditor-ControllerTitle
October 21, 2003

Date

**STEVE WESTLY
CALIFORNIA STATE CONTROLLER**BY Michael J. Havey, Chief
Bureau of Payments
Division of Accounting and Reporting10/27/03
DateNegotiated by Tillman Sherman
Telephone (916) 322-9437

cc: State and Federal Agencies

Attachment

DMG/NGCS II
10/10/2003

COUNTY OF COLUSA
2003-2004 COST ALLOCATION PLAN
Allocated Costs by Department

Summary page
Schedule A.C
2003- 20

Central Svc Departments	1011 BRD_OF_SUPV	1012 CAO	1023 ASSESSOR	1051 ELECTIONS	10731 MAINT_GF	1092 ADVERTISING	1103 EE_BENEFITS
BUILDING USE	\$1,480		\$1,833	\$409			
EQUIPMENT USE	1,724	846	9,130	3,391			
1021 AUDITOR	2,086	1,083	4,997	913			
1022 TREASURER	445	250	970	706		26	48
1026 REV/RBCOVER						3	69
1031 CNTY_CNSL		17,432	753	713			
1040 PERSONNEL	1,251	2,460	4,731	217			
1073 MAINTENANCE	3,845		28,417	1,063	417,706		
1074 CUSTODIAN	9,981		26,714	3,491			
1101 INSURANCE	728	8	112	22			
201 CENTRL_SERV	1,856	3,178	4,418	1,120			
Total Allocated	\$23,396	\$25,257	\$82,075	\$12,045	\$417,706	\$29	\$117
Roll Forward	3,921		23,354	2,729		3	(267)
Cost w/Roll Fwd	27,317	25,257	105,429	14,774	417,706	32	(150)
Adjustments	15		20,191	1,495		2	29
Proposed costs	\$27,332	\$25,257	\$125,620	\$16,269	\$417,706	\$34	\$ (121)

DMG/NGCS II
10/10/2003COUNTY OF COLUSA
2003-2004 COST ALLOCATION PLAN
Allocated Costs by DepartmentSummary page
Schedule A.0
2003-20
(continue

Central Svc Departments	1106 SURVEYOR	1107 REFUNDS	1108 DATA_PROC	2008 DA_SRVP_GRT	2012 JUV_COMM	20131 JUD_DIST	2014 GRAND_JURY
BUILDING USE	\$142		\$192	\$91		\$37,733	
EQUIPMENT USE	37		705				
1021 AUDITOR	371	60	485	926	10	840	560
1022 TREASURER	11	73	73	239	15	166	840
1026 REV/RECOVER							
1031 CNTY_CNCL							
1040 PERSONNEL	217		766	488			
1073 MAINTENANCE	276		3,192	1,482		90,996	
1074 CUSTODIAN	534		3,082			6,687	
1101 INSURANCE	65		13	13		318	
201 CENTRL_SERV	3		24	137	14		16
Total Allocated	\$1,656	\$133	\$8,532	\$3,376	\$39	\$136,740	\$1,416
Roll Forward	(6,780)	63		(1,332)		15,029	835
Cost w/Roll Fwd	(5,124)	196	8,532	2,044	39	151,769	2,251
Adjustments	(53)	20		(19)	8	127	407
Proposed costs	\$ (5,177)	\$226	\$8,532	\$2,025	\$47	\$151,896	\$2,658

DMG/NGCS II
10/10/2003

COUNTY OF COLUSA
2003-2004 COST ALLOCATION PLAN
Allocated Costs by Department

Summary page
Schedule A.
2003- 2
(continue)

Central Svc Departments	2016 DIST_ATTNY	20161 DA_WEL_INV	2017 CHILD_SUPP	2018 LAW_LIBRARY	2019 PUBL_DEFEND	2020 COMMUNICTNS	2021 SHERIFF
BUILDING USE	\$888	\$69		\$322		\$2,076	\$20,835
EQUIPMENT USE	32,396	909				8,598	164,616
1021 AUDITOR	3,744	621	26,446	25	522	2,771	18,047
1022 TREASURER	1,130	347	34,091		405	489	5,379
1026 RSV/RECOVER					42,584		14,445
1031 CNTY_CN8L	1,698		5,809		25		10,400
1040 PERSONNEL	2,382	217	321			2,706	11,680
1073 MAINTENANCE	10,131	1,120		5,216		6	2,312
1074 CUSTODIAN	13,250						955
1101 INSURANCE	190	5	123	43	42	37	2,113
201 CENTRL_SERV	4,986	714	13,669		132	273	2,411
Total Allocated	\$70,795	\$4,002	\$80,459	\$5,606	\$43,710	\$16,956	\$253,193
Roll Forward	28,464	2,362	21,141	894	6,635	941	(79,507)
Cost w/Roll Fwd Adjustments	99,259 1,655	6,364 136	101,600 17,830	6,500 3	50,345 214	17,897 (419)	173,686 950
Proposed costs	\$100,914	\$6,500	\$119,430	\$6,503	\$50,559	\$17,478	\$174,636

DMG/NGCS II

10/10/2003

COUNTY OF COLUSA

2003-2004 COST ALLOCATION PLAN

Allocated Costs by Department

Summary page

Schedule A.

2003- 2

(continua

Central Svc Departments	20211 CRT_BAILIF	2031 JAIL	2033 FOOTS_SPRNG	2035 PROBATION	2036 VICTIM_WITM	20361 JAIL_RM_GR	2050 FLD_WTR_CON
BUILDING USE		\$44,772		\$16,398			
EQUIPMENT USE		8,431		38,688			
1021 AUDITOR	1,210	11,530	266	8,246	786	601	120
1022 TREASURER	50	3,660	11	1,498	65	807	98
1026 REV/RECOVER				21,761			
1031 CNTY_CNSL		28		7,875			
1040 PERSONNEL	706	6,870		6,747	499		
1073 MAINTENANCE		140		9,961			
1074 CUSTODIAN				11,463			
1101 INSURANCE	8	1,803		342	4		
201 CENTRL_SERV		652		12,161	324		
Total Allocated	\$1,974	\$77,886	\$277	\$135,140	\$1,678	\$1,408	\$218
Roll Forward	440	477	(77)	37,476	(921)		197
Cost w/Roll Fwd	2,414	78,363	200	172,616	757	1,408	415
Adjustments	(176)	(65)	17	382	(102)	394	50
Proposed costs	\$2,238	\$78,298	\$217	\$172,998	\$655	\$1,802	\$465

DMG/NOCS II
10/10/2003COUNTY OF COLUSA
2003-2004 COST ALLOCATION PLAN
Allocated Costs by DepartmentSummary page
Schedule A.0
2003-20
(continue

Central Svc Departments	2059 AG_ADM_SERV	2060 AG_COMM	2070 CLERK/RECOR	2071 CORONER	2073 CIVIL_DEF	2076 PLANN/BLDG	20761 COLCO_PRTN
BUILDING USE		\$20	\$2,454	\$478		\$944	
EQUIPMENT USE	1,922	33,874	10,953	1,416		6,297	
1021 AUDITOR	2,461	4,406	2,862	1,265	8	2,204	
1022 TREASURER	847	1,600	1,075	757		594	
1026 REV/RECOVER							
1031 CNTY_CNSL		3,194	286			33,842	286
1040 PERSONNEL	1,409	2,232	1,320	444		1,531	
1073 MAINTENANCE			6,376	1		1,826	
1074 CUSTODIAN			20,944			4,539	
1101 INSURANCE	90	318	455	9		130	
201 CENTRL_SERV	2,215	5,887	1,978	139	1	1,456	
Total Allocated	\$8,944	\$51,531	\$48,703	\$4,509	\$9	\$53,463	\$286
Roll Forward	(9,800)	12,664	6,364	1,102		(1,081)	
Cost w/Roll Fwd	(856)	64,195	55,067	5,611	9	52,382	286
Adjustments	175	1,517	773	246	5	4,324	
Proposed costs	\$(681)	\$66,112	\$55,840	\$5,857	\$14	\$56,706	\$286

DMG/NGCS II
10/10/2003

COUNTY OF COLUSA
2003-2004 COST ALLOCATION PLAN
Allocated Costs by Department

Summary page
Schedule A.C
2003- 20
(continue

Central Svc Departments	2077 ANIMAL_CTRL	2080 TRAPPER	2081 OES	2083 PUBLIC_ADMIN	4011 SUBST_ABUSE	40111 ABUSE_CRIM	4012 HEALTH
BUILDING USE	\$653		\$552	\$84			\$20
EQUIPMENT USE	7,289		2,082	27			
1021 AUDITOR	1,252	47	870	50	7,245	420	9,803
1022 TREASURER	804	15	680	50	1,603	438	5,042
1026 REV/RECOVER							
1031 CNTY_CNCL					10,880		370
1040 PERSONNEL	434		244	8	4,827		3,960
1073 MAINTENANCE	98		2	219	26		6,132
1074 CUSTODIAN				720	508		547
1101 INSURANCE	55		10	3	207		408
201 CENTRL_SERV	13		120	30	4,554	1,301	6,772
Total Allocated	\$10,598	\$62	\$4,560	\$1,191	\$29,850	\$2,159	\$33,154
Roll Forward	7,228	16	(205)	307	10,021		(1,479)
Cost w/Roll Fwd	17,826	78	3,654	1,498	39,871	2,159	31,675
Adjustments	268	9	265	23	1,694	268	7,573
Proposed costs	\$18,094	\$87	\$3,919	\$1,521	\$41,565	\$2,427	\$39,248

DMG/NGCS II
10/10/2003COUNTY OF COLUSA
2003-2004 COST ALLOCATION PLAN
Allocated Costs by DepartmentSummary page
Schedule A.0
2003- 20
(continue

Central Svc Departments	4013 MNTH_HLTH	4015 AIR_POLLUT	4023 AMBULANCE	5011 WELFARE	5032 INDG_BURIAL	5041 JUV_CRT_WRD	5051 VET_SERV
BUILDING USE	\$946						
EQUIPMENT USE		11,915	584				294
1021 AUDITOR	17,013	2,322	471	26,051	12	205	266
1022 TREASURER	3,960	894	394	10,315	11	246	113
1026 REV/RECOVER							
1031 CNTY_CNSL	3,661	627		31,237			37
1040 PERSONNEL	8,075	1,021		903			119
1073 MAINTENANCE	1,731			10,094			7
1074 CUSTODIAN	508			1,067			53
1101 INSURANCE	592	52	73	579			19
201 CENTRL_SERV	10,026	682		9,445	1		263
Total Allocated	\$46,512	\$17,513	\$1,522	\$97,691	\$24	\$451	\$1,171
Roll Forward	22,846	3,909	243	(58,481)	13	(28)	18
Cost w/Roll Fwd	69,358	21,422	1,765	39,210	37	423	1,189
Adjustments	5,877	370	204	19,330	6	121	97
Proposed costs	\$75,235	\$21,792	\$1,969	\$58,540	\$43	\$544	\$1,286

DMG/NGCS II
10/10/2003COUNTY OF COLUSA
2003-2004 COST ALLOCATION PLAN
Allocated Costs by DepartmentSummary page
Schedule A.
2003. 2
(continuu

Central Svc Departments	5061 SR_CITIZENS	6012 SUPT_OF_SCH	6021 LIBRARY	6022 ADULT_LIT	6023 FAMILY_LIT	6031 AG_EXTENS	7032 COL_VET
BUILDING USE		5971	\$10,914	\$141		\$177	\$1,185
EQUIPMENT USE	727	765	25,493	1,583		13,606	380
1021 AUDITOR	108		7,411	429	77	2,544	63
1022 TREASURER	148		2,715	402	98	977	90
1026 REV/RECOVER							
1031 CNTY_CNSL		161	711				
1040 PERSONNEL			4,687	109		940	
1073 MAINTENANCE	134	766	16,352	112			732
1074 CUSTODIAN	998	3,431	16,066	498			142
1101 INSURANCE	19	38	501	5		157	40
201 CENTRL_SERV	74		2,926	170	61	3,350	
Total Allocated	\$2,208	\$6,132	\$87,776	\$3,449	\$236	\$21,891	\$2,632
Roll Forward	244	(2,485)	(1,154)	213		9,812	(52,376)
Cost w/Roll Fwd	2,452	3,647	86,622	3,662	236	31,703	(49,744)
Adjustments	76		2,091	170	50	274	46
Proposed costs	\$2,528	\$3,647	\$88,713	\$3,832	\$286	\$31,977	\$ (49,698)

DMG/NGCS II
10/10/2003

COUNTY OF COLUSA
2003-2004 COST ALLOCATION PLAN
Allocated Costs by Department

Summary page
Schedule A.0
2003- 20
(continue

Central Svc Departments	7033 MAX_VET	7034 PRIN_VET	7035 WMS_VET	110 ROADS	121 BLDG_FUND	151 FISH/GAME	156 MIGRANT_HSE
BUILDING USE	\$1,488	\$339	\$682	\$2,746			\$7,275
EQUIPMENT USE	315	114	322				
1021 AUDITOR	70	30	94	27,419	219	170	5,457
1022 TREASURER	98	44	119	11,351	58	242	6,298
1026 REV/RECOVER							
1031 CNTY_CNSL				15,595			172
1040 PERSONNEL				12,746			671
1073 MAINTENANCE	181	85	201	5,274			
1074 CUSTODIAN				10,209			
1101 INSURANCE	92	13	26	4,431		24	1,857
201 CENTRL_SERV				2,547		20	1,974
Total Allocated	\$2,244	\$625	\$1,444	\$92,318	\$277	\$456	\$23,704
Roll Forward	(48,181)	(8,995)	(179)	24,160	32	87	(3,758)
Cost w/Roll Fwd	(45,907)	(8,370)	1,265	116,478	309	543	19,946
Adjustments	52	22	60	5,029	24	120	3,361
Proposed costs	\$(45,855)	\$(8,348)	\$1,325	\$121,507	\$333	\$663	\$23,307

DMG/NGCS II
10/10/2003COUNTY OF COLUSA
2003-2004 COST ALLOCATION PLAN
Allocated Costs by DepartmentSummary page
Schedule A.
2003- 20
(continue

Central Svc Departments	447 SOLID_WASTE	455 LOCAL_TRANS	468 AIRPORT	493 TRAN_AGENCY	705 COURTS	800 FAMILY 1ST	OUTSIDE AGENCIES
BUILDING USE	\$150						\$381
EQUIPMENT USE							
1021 AUDITOR	2,011	448	1,181	6,258	9,846	704	12,336
1022 TREASURER	608	11	985	3,297	4,520	584	
1026 REV/RECOVER							
1031 CNTY_CNSL	142		542	246	502	142	1,818
1040 PERSONNEL	434			76	742		435
1073 MAINTENANCE	289		238				2,179
1074 CUSTODIAN	1,828						1,233
1101 INSURANCE	70		299	378	892		828
201 CENTRL_SERV	5		252	457	4,082	392	5,373
Total Allocated	\$5,537	\$450	\$3,497	\$10,712	\$20,584	\$1,822	\$24,583
Roll Forward	385	107	193	818	(7,844)	1,413	(4,535)
Cost w/Roll Fwd	5,922	566	3,690	11,530	12,740	3,235	20,048
Adjustments	1,351	24	1,827	2,719	(20,584)	313	694
Proposed costs	\$7,273	\$590	\$5,517	\$14,249	\$ (7,844)	\$3,548	\$20,742

DMG/NCCS II
10/10/2003COUNTY OF COLUSA
2003-2004 COST ALLOCATION PLAN
Allocated Costs by DepartmentSummary page
Schedule A.0
2003- 20
(continue

Central Svc Departments	Subtotal	Direct Billed	Unallocated	Total
BUILDING USE	5159,840			\$159,840
EQUIPMENT USE	389,429			389,429
1021 AUDITOR	243,548	27,137	347,114	617,799
1022 TREASURER	122,073		122,329	244,402
1026 REV/RECOVER	78,790			78,790
1031 CNTY_CNSL	149,184	2,795	226,994	378,973
1040 PERSONNEL	89,625	45,938		135,563
1073 MAINTENANCE	628,918			628,918
1074 CUSTODIAN	139,548			139,548
1101 INSURANCE	18,659	457,445		476,104
201 CENTRL_SERV	112,694	876,473		989,167
Total Allocated	\$2,132,308	\$1,409,788	\$696,437	\$4,238,533
Roll Forward	(42,980)			(42,980)
Cost w/Roll Fwd Adjustments	2,089,328 84,365	1,409,788	696,437	4,195,553 84,365
Proposed costs	\$2,173,693	\$1,409,788	\$696,437	\$4,279,918